



राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शिमला, मंगलवार, 18 मई, 2004/28 वैशाख, 1926

हिमाचल प्रदेश सरकार

आवकारी एवं कराधान विभाग

अधिसूचना

शिमला-171002, 5 मई, 2004

संख्या ई०एक्स०एन०-एफ०(18)3/99.—हिमाचल प्रदेश में यात्रियों और सामान पर कर लगाने का अधिनियम, 1955 (1955 का 15) की धारा 22 के उपबन्धों के अनुसरण में तारीख 3-9-2003 के राजपत्र, हिमाचल प्रदेश (असाधारण) में उसके द्वारा सम्भाव्य प्रभावित होने वाले व्यक्ति(यों) के आक्षेप/सुझाव आमन्त्रित करने हेतु प्रारूप संशोधन अधिसूचना संख्या ई० एक्स० एन०-एफ० (18)3/99 तारीख 30-8-2003 प्रकाशित की गई थी;

और प्रस्तावित संशोधनों के बारे में प्राप्त किए गए आक्षेप(यों)/सुझाव(यों) पर राज्य सरकार द्वारा सम्यक् रूप से विचार किया गया।

अतः हिमाचल प्रदेश के राज्यपाल उपर्युक्त अधिनियम की धारा 22 द्वारा उन्हें प्रदत्त शक्तियों का प्रयोग करते हुए, अधिसूचना संख्या 23/53 तारीख 5 अप्रैल, 1957 द्वारा अधिसूचित हिमाचल प्रदेश पैसेन्जर्स

एण्ड गुडज टैक्सेशन रूल्ज, 1957 में और संशोधन करने के लिए निम्नलिखित नियम बनाते हैं, अर्थात् :—

संशोधन

1. संक्षिप्त नाम और प्रारम्भ.—(1) इन नियमों का संक्षिप्त नाम हिमाचल प्रदेश पैसेन्जर्स एण्ड गुडस टैक्सेशन (अमैण्डमेंट) रूल्ज, 2004 है।

(2) ये नियम तत्काल प्रभाव से प्रवृत्त होंगे।

2. नियम 9 का संशोधन.—हिमाचल प्रदेश पैसेन्जर्स एण्ड गुडस टैक्सेशन रूल्ज, 1957 (जिन्हें इसमें इसके पश्चात् उक्त नियम कहा गया है) के नियम 9 के उप-नियम (8) में,—

(क) खण्ड (a) में विद्यमान उप-खण्ड (i) को उप-खण्ड (ia) के रूप में संख्यांकित किया जाएगा और इस प्रकार पुनः संख्यांकित उप-खण्ड (ia) से पूर्व, निम्नलिखित नया उप-खण्ड (1) अतः स्थापित किया जाएगा, अर्थात् :—

(i) Educational Institution Bus—

(a) Mini Bus : Rs. 6,000/- per annum

(b) Big Bus : Rs. 7,500/- per annum

(ख) विद्यमान खण्ड (c) के स्थान पर निम्नलिखित प्रतिस्थापित किया जाएगा, अर्थात् :—

“(c) The lump-sum passenger tax, in the case of Educational Institution Bus, Taxi Car or Jeep and Scooter Rikshaw as specified in sub-clauses (i), (ii) and (iii) of clause (a) of this sub-rule shall be payable in equal quarterly instalments payable within 30 days of the commencement of the quarter to which it relates :

Provided that the lump sum tax in respect of Maxi Cab specified in sub-clause (ia) of clause (a) shall be paid within 7 days of the commencement of the month to which it relates.”, and

(ग) उप-नियम (9) में विद्यमान अंकों “1997” के स्थान पर “2004” अंक प्रतिस्थापित किए जाएंगे।

3. नियम 9-ए का संशोधन.—उक्त नियमों के नियम 9-ए में, उप-नियम (1) के स्थान पर निम्नलिखित प्रतिस्थापित किया जाएगा, अर्थात् :—

“(1) The owner of stage carriage or a contract carriage (including Educational Institutions Bus) other than those specified in sub-rule (8) of rule 9 but excluding the owner of Educational Institution Bus specified in sub-clause (i) of clause (a) of sub-rule (8), of rule 9 shall pay to the State Government Surcharge in lump-sum at the rate of 20% of the lump-sum tax determined by the Assessing Authority under rule (1) or (1-A) fixed under sub clause (i) of clause (a) of sub-rule (8) as the case of rule 9 or may be, of rule 9 :

Provided that no surcharge under this rule shall be payable when the Government has, by notification issued under section 10 of the Act, exempted any stage carriage or

contract carriage or educational Institution bus, from the payment of surcharge.”

आदेश द्वारा,

हस्ताक्षरित/-

प्रधान सचिव (आवक एवं करा) ।

[Authoritative English text of this Department Notification No. EXN-F (18) 3/99, dated 5th May, 2004 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-2, the 5th May, 2004

No. EXN-F (18)3/99.—Whereas the draft amendment notification No. EXN-F (18)3/99 dated 30-8-2003 was published in Rajpatra, Himachal Pradesh (Extra-ordinary) dated 3-9-2003 in pursuance of the provisions of section 22 of the Himachal Pradesh Passengers and Goods Taxation Act, 1955, (Act No. 15 of 1955) for inviting objections/suggestions from the person(s) likely to be affected thereby;

And whereas objection(s)/suggestion(s) received with regard to proposed amendments have been duly considered by the State Government.

Now, therefore, the Governor of Himachal Pradesh in exercise of the powers conferred upon him under section 22 of the aforesaid Act is pleased to make the following rules further to amend the Himachal Pradesh Passengers and Goods Taxation Rules, 1957 notified *vide* notification No. 23/53 dated 5th April, 1957, namely :—

AMENDMENT

1. *Short title and commencement.*—(1) These rules may be called the Himachal Pradesh Passengers and Goods Taxation (Amendment) Rules, 2004.

(2) These rules shall come into force with immediate effect.

2. *Amendment of rule 9.*—In rule 9 of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957 (hereinafter called the said rules), in sub-rule (8),—

(a) In clause (a), the existing sub-clause (i) shall be re-numbered as sub-clause (ia) and before the sub-clause (ia) so re-numbered, the following new sub-clause (i) shall be inserted, namely :—

“(i) Educational Institution Bus,—

(a) Mini Bus ..	Rs. 6,000/- per annum
(b) Big Bus ..	Rs. 7,500/- per annum

(b) for the existing clause (c), the following shall be substituted, namely :—

“(c) the lump-sum passenger tax, in the case of Educational Institution Bus, Taxi Car or Jeep and Scooter Rickshaw as specified in sub-clauses (i), (ii)

and (iii) of clause (a) of this sub-rule shall be payable in equal quarterly instalments payable within 30 days of the commencement of the quarter to which it relates :

Provided that the lump-sum tax in respect of Maxi Cab specified in sub-clause (ia) of clause (a) shall be paid within 7 days of the commencement of the month to which it relates.”; and

(c) In sub-rule (9), for the existing figures, “1997”, the figures “2004” shall be substituted.

3. *Amendment of rule 9-A.*—In rule 9-A of the said rules, for sub-rule (1), the following shall be substituted, namely :—

“(1) The owner of stage carriage or a contract carriage (including Educational Institution Bus) other than those specified in sub-rule (8) of rule 9 but excluding the owner of Educational Institution Bus specified in sub-clause (i) of clause (a) of sub-rule (8), of rule 9 shall pay to the State Government surcharges in lump-sum at the rate of 20% of the lump-sum tax determined by the Assessing Authority under rule (1) or (1-A) of rule 9 or fixed under sub clause (i) of clause (a) of sub-rule (8) as the case may be, of Rule 9:

Provided that no surcharge under this rule shall be payable when the Government has, by notification issued under section 10 of the Act, exempted any stage carriage or contract carriage or educational institution bus, from the payment of surcharge.”.

By order,

Sd/-

Principal Secretary (E. & T.).